IRM PROCEDURAL UPDATE

DATE: 03/14/2014

NUMBER: WI-21-0314-0492

SUBJECT: Changes to Transfer and Referral Procedures

AFFECTED IRM(s)/SUBSECTION(s): 21.3.8

CHANGE(s):

IRM 21.3.8.4.1.4(3)(b) - Updated the CAF processing time frame to five business days.

3. If a customer wants to submit a Form 2848/Form 8821 for account issues:
    a. Instruct the caller to fax the form to the CAF Unit at: 855-214-7522 (except as noted in (b) below).
    b. Advise caller that valid authorizations will be added within five business days and he/she may call back after at least five business days.

       NOTE: Valid Form 2848/Form 8821 faxed to TEGE account assistors to establish the authority of the caller to resolve account issues on-line should be forwarded to the Centralized Authorization File (CAF) Unit at the conclusion of the call **only if they are on the most current revision of the form**.

    c. Advise caller that an authorized officer within the organization/plan may call anytime with account questions.

       CAUTION: A Form 2848/Form 8821 entered on CAF entitles the POA/appointee to account information only for the return and year noted; it does not entitle him to receive any other information protected by IRC 6103.

IRM 21.3.8.5.1.1(9) - Added an Exception that TEGE assistors are not to provide line-by-line help with forms and revised the documentation requirements for account calls and added a cross-reference to IRM 21.2.2.4.2.1, "IDRS History Items and Account Inquiry."

9. **Provide assistance:**

- Provide accurate and complete information, which includes giving a correct and complete technical answer. When a caller asks a specific technical question, provide a complete answer that is within the scope of your application or offer to prepare an appropriate referral (e.g., TTG transfer, Form 4442, or R-Mail). When providing a technical answer, cite the appropriate reference that supports the answer provided (e.g., publications, instructions to a form, revenue rulings, and revenue procedures). Citing an appropriate reference while speaking to the customer ensures that the information/answer provided is accurate. Additionally, by confirming the reference, we are educating the customer.

  REMINDER: Use of the TEGE Probe and Response Guide (TEGE P&RG) is mandatory for topics for which pages have been developed. You are not required to read the responses verbatim, but you should cover all issues listed in the response in an accurate and complete manner.

  NOTE: Do not simply refer the caller to form instructions or to a publication in lieu of providing a direct answer (or in lieu of preparing a referral) when she/he has a specific question, unless the question is broader in nature, e.g., "Do you have any publications that discuss applying for tax -exempt status?"

- When referring the customer to the appropriate reference, explain to the caller how to obtain forms/pubs via the self-help method, the IRS Web site, or if the caller prefers, place an order on his/her behalf.
- Provide all information/guidance the customer needs to avoid another contact on the same issue.

  EXCEPTION: If the caller wants help completing an entire (or almost an entire) form, schedule, or return, apologize and explain that you can help with specific lines or questions but that you are unable to go through the form line-by-line. Whenever possible, offer a self-help method for the caller (e.g., the Interactive Form 1023 on the IRS Web site).

- While addressing the caller's issue, if an unresolved secondary issue is discovered, take the appropriate steps to address the issue (e.g., penalty abatement, old advance ruling, entity/submodule perfections, etc.)

  NOTE: This does not include contacting the organization about issues such as presumption of private foundation status or an expired advance ruling period if these issues are identified while performing research in the course of responding to an unauthorized third party.

- Use appropriate hold procedures. Use the hold feature, not the mute feature. Only place the caller on hold if you need to research information that is not readily available, to prepare a C letter, to make an online adjustment, etc. You must provide a reason for placing the caller on hold, ask for permission, and wait for a response. Do not keep the caller on hold for more than approximately five minutes without returning to the caller. If it is necessary to put the caller on hold again, apologize and provide an explanation. Ask if she/he is willing to continue to hold. Thank the caller for holding when you resume the call.

- As necessary, advise of appropriate time frames, identify situations that should be handled by the Taxpayer Advocate Service (TAS), or use appropriate referral procedures (Form 4442, R-Mail). See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 21.1.3.18, "Taxpayer Advocate Service (TAS) Guidelines," for additional information.
- Document account calls per the instructions in IRM 21.2.2.4.2.1, "IDRS History Items and Account Inquiry," and in IRM 21.2.2.4.5, "Account Management Services (AMS)." All documentation should, to the extent possible, be completed while the taxpayer is on the phone.

IRM 21.3.8.5.1.3.1(2) - Clarified in the procedures for organizations in status 28 or status 29 that the date can be provided to the caller only if that information is available on INOLES.

2. Research to determine whether the organization is recognized tax exempt:

If	Then
INOLES/ENMOD reflects favorable tax-exempt recognition (statuses 01 and 25) **EXCEPTION:** See IRM 21.3.8.12.23, "Ruling Dates with all Zeroes on Organizations with Individual Exemption," before affirming the exemption of an individually-exempt organization that displays all zeroes for its ruling date. **NOTE:** See (3) below the table if the organization's current foundation code is 09 or if it has an expired advance ruling period or has been presumed to be a	1. Provide verbal confirmation that the organization is recognized tax exempt under IRC 501(c)(X) (substituting the appropriate subsection for "X"). **CAUTION: DO NOT USE PHRASES SUCH AS "IN GOOD STANDING"** OR "IN GOOD STATUS." 2. Confirm deductibility via cc BMFOLO before responding to a direct question about the deductibility of contributions. Remember to use the TEGE P&RG; refer to IRM 21.3.8.12.4 for additional details. **NOTE:** Grantors and contributors

private foundation. **CAUTION:** Research BMFOLO for a prior foundation code and EDS/TEDS before assuming that an organization with foundation code 04 and Form 990PF-1 filing requirement has been ruled to be a private foundation; it may be a presumptive private foundation, in which case you will need to give special instructions to an authorized caller. If the caller is unauthorized, tell him/her that the organization is a private foundation (if she/he asks about the foundation classification).	may rely on an advance ruling or determination of termination of private foundation status under 507(b)(1)(B) for purposes of IRC 170. In other words, contributions to a private foundation in status 25 are treated like contributions to a public charity unless it is more than 90 days after the advance ruling period expired and there is no "P" case on EDS that was established after the advance ruling date. See paragraph (3) below for additional information. 3. If requested and if the organization has an individual ruling of exemption or is the central organization in a group ruling, prepare an appropriate affirmation letter. See IRM 21.3.8.5.1.3(5). **NOTE:** If the organization is a subordinate in status 01, explain that we cannot prepare a letter of affirmation and advise the caller to contact the central organization; you may reference the section entitled, "How do I verify that an organization is included as a subordinate in a group exemption ruling?," in Publication 4573, *Group Exemptions*. 4. If the caller asks how long the organization has been exempt, you may disclose the ruling date and the status code date. The ruling date is the date the exemption was granted; the status code date is the date the exemption was effective. **NOTE:** If the status code date of an entity in status 01 is later than the ruling date, you cannot rely on that date as being the correct effective date

	of exemption. If the entity had previously been in a status such as status 21 or status 32 and then updated to status 01, for example, the status code date may still reflect the date of the conversion to status 21 or status 32 and not the original effective date of the exemption. If requested, share only the ruling date in this situation, unless you can verify the correct status code (effective) date on EDS/TEDS. You should also update IDRS accordingly. 5. If the caller is authorized and the organization has a filing requirement other than 990-06, 990-13, or 990-14, research for EO return filing compliance and advise the caller accordingly. See IRM 21.3.8.3.8.1, "Compliance with EO Filing Requirements," for additional information.
INOLES/ENMOD shows the entity in status 02 and there is no case closed on EDS/TEDS after the ruling date shown on IDRS	Verify disclosure. o If the caller is authorized **and** the organization is 501(c)(3), prepare Letter 4162C (Letter Regarding Conditional Exemption). Instruct the caller to send the response to the letter to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6184 o For all other situations (caller is not authorized **or** the organization is other than 501(c)(3)), send Form 4442 to the Correspondence Unit.
INOLES/ENMOD shows the entity in status 71 and there is no	1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication

favorable case closed on EDS/TEDS after the ruling date shown on IDRS **CAUTION:** Do not rely solely on the closing code when researching EDS. Many FTE cases were erroneously closed in status 01 in the late 1990s, but the cases correctly showed an FTE letter as the last letter created and a Form 1120 filing requirement on the closing information page. Be sure to perform thorough research before determining that IDRS contains erroneous information.	Procedures." 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization failed to establish its exemption and that it is liable for a taxable return until it completes the application process and receives a letter of determination ruling it to be exempt. See IRM 21.3.8.12.17, "EO Case Development: Cases in Suspense Status (Status 37, EDS Letter 4587) and Cases in Failed to Establish (FTE) Status (Status 11 and Status 12, EDS Letter 1314)," and IRM 21.3.8.12.17.2, "Failed to Establish - Additional Information Letter (1312/1313) Requests and Lost Response to Additional Information Requests on I and S Cases Closed 11 or 12 Prior to July 25, 2010," for additional information.
INOLES/ENMOD shows the entity in status 70 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS	1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization was denied exemption and that it is liable for a taxable return.
INOLES/ENMOD shows the	1. Verify disclosure. See IRM

entity in status 41 and there is no favorable case closed on EDS/TEDS after the ruling date shown on IDRS	21.3.8.4.1.5, "Taxpayer Authentication Procedures." 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. If the caller is authorized, explain that the organization is required to apply for formal recognition of its exemption and that it is liable for a taxable return until it has had its exemption approved. **NOTE:** If the status should be changed to status 31 (because the organization qualifies as a public charity with annual gross receipts averaging $5000 or less), to status 36 (because the organization qualifies for exemption under a subsection other than IRC 501(c)(3), (c)(9), or (c)(17)), or to status 40 because the organization has an organizing document that is dated within 27 months of the current date or within 27 months of the control date of a pending Form 1023 or Form 1024 (501(c)(9) and 501(c)(17)), prepare a Form 4442 referral to EO Entity (fax 801-620-7116) with the relevant information and request that they update the status of the organization. Inform the caller that the organization may still be subject to auto-revocation if they have not filed at least one EO return or submitted a Form 990-N in the last three tax periods.
INOLES/ENMOD shows the entity in status 12 and with subsection 90, 91, or 92 **AND**	Inform the caller that the entity is filing an information return as a non-exempt charitable trust (NECT). If the

there is no exemption ruling on EDS/TEDS that didn't roll to IDRS	caller is authorized and requests a letter affirming the status (**subsection 91 only**), see IRM 21.3.8.7.3(1)(b). Technical questions on NECTs are out of scope.
INOLES/ENMOD shows the organization as an IRC 527 political organization (status 34, subsection 82)	Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." o If the caller is authorized, explain that our records indicate that the organization identified itself as a political organization described in IRC 527. o If the caller is unauthorized, advise him/her that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. If the caller specifically asks if the organization is a political organization, refer the caller to the IRS Web site for publicly-disclosed filings. Instruct the caller to type "Search Political Organization Disclosures" in the search box.
INOLES/ENMOD DOES NOT reflect formal exemption or inclusion in a group ruling	1. Research EDS/TEDS to verify whether a determination has closed favorably and the data did not roll to the Master File. 2. See IRM 21.3.8.3.8(1) for "NO ROLL" procedures if a "no roll" situation has occurred. 3. If EDS/TEDS reflects a favorable ruling of exemption, confirm tax exemption recognition as discussed

	above. **EXCEPTION:** If, based on the filing requirements assigned on EDS/TEDS, the organization was required to *but did not* file its annual information return/notice for three consecutive years for periods beginning after December 31, 2006, explain to the **authorized caller** about auto-revocation. If the **caller is unauthorized**, explain that additional research is needed to respond, prepare a Form 4442 referral to the Correspondence Unit (EEFAX 855-204-6184), and tell the caller she/he can expect to be contacted within 30 days. 4. If EDS/TEDS does not reflect a favorable ruling, respond as discussed below.
Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling (including, but not limited to, organizations in status 31, status 36, or status 40)	1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." 2. Advise the caller that we have no record of tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code. 3. Explain that certain organizations may not be required to file for formal recognition and inform the caller that we can confirm tax exemption only when our records reflect that a formal determination ruling has been made. See Exception under #4 below. 4. If the caller asks for additional details, advise him/her that an organization which meets an exception

	from the requirement to file for formal recognition may be treated as being tax exempt as long as it is organized and operated appropriately. **EXCEPTION:** If the entity has been organized and operated for more than three fiscal periods prior to the call and has not filed an information return or submitted an e-Postcard for three consecutive years for periods that began after December 31, 2006, then the organization may not hold itself out to be automatically exempt unless it meets one of the exceptions to the filing requirements imposed by the Pension Protection Act of 2006 (e.g., churches). The organization is required to apply for exemption or to file taxable returns. **REMINDER:** Use of the TEGE P&RG is mandatory when offering guidance on applying for tax exemption except when the organization has been auto-revoked, whether or not it is in status 97. 5. If the caller expresses his/her belief that the organization in question might be covered by a group ruling, refer him/her to the central organization for specific information or to Publication 4573, *Group Exemptions*, for general information about group rulings. **REMINDER:** You should not attempt to determine whether a particular organization should be included in a group ruling if it is not showing as such on IDRS, nor should you attempt to determine potential central organizations with which an organization could be affiliated.

	NOTE: If the caller represents a central organization requesting information on filing for a group exemption, use of the TEGE P&RG is mandatory. 6. If the caller is authorized, complete an EO Submodule Data Sheet (if there is no EO submodule and the organization is organized and operated as an exempt organization) and offer appropriate annual return filing guidance. Refer to the TEGE P&RG for specific return filing requirement guidance. **NOTE:** You may respond to questions from an unauthorized caller with general return filing requirement information, i.e., information not protected by IRC 6103.
Neither the Master File nor EDS/TEDS reflects a favorable tax-exempt ruling and the caller states he/she has a copy of a determination letter	Instruct the caller to send a copy of that letter along with a cover letter to: TEGE Correspondence Unit P.O. Box 2508 Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6184
The current status on IDRS is status 28 or status 29	Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." a. See IRM 21.3.8.12.14.5, "Adding Subordinates to a GEN and Modifying Subordinate Information," if the caller is authorized and the organization is in status 28. IRM 21.3.8.12.14.3, "Supplemental

	Group Ruling Information (SGRI)," if the caller is authorized and the organization is in status 29. b. If the caller is unauthorized, tell him/her that the organization is not exempt by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt status under section 501(a) of the Internal Revenue Code, but that our records show that the organization held a group ruling (status 29) or was included in a group ruling (status 28) until the month and year of the status code date (if the status code date on INOLES is not all zeroes). **NOTE:** See 3 and 4 above under organizations that are not exempt per IDRS or EDS/TEDS for additional information about organizations not required to apply for formal exemption, e.g., churches.
The current status on IDRS is status 20, status 21, or status 26 **CAUTION:** Research ENMOD and the TRAC database for a pending reinstatement (i.e., a pending TC 016 on ENMOD showing EO filing requirements or an indication on TRAC that Letter 4168C was issued) before telling the caller that the organization is not tax exempt. If ENMOD shows a pending TC 016 with EO filing requirements, treat the organization as though it is exempt and respond to the caller accordingly. If there is a	1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." a. If the caller is authorized, explain that the current status of the organization is "terminated" (20), "unable to locate" (21), or "termination merger" (26). See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if the caller asks how the exemption can be reinstated. b. If the caller is unauthorized, advise caller "This organization is no longer tax exempt as of (month/year)." Use

pending TC 016 without EO filing requirements, consult with your Lead.	status code date for month/year. See IRM 21.3.8.4.2.3(5).
The current status on IDRS is status 32	1. Verify disclosure. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures." a. Research BMFOL/TXMOD to determine if a Form 990/990-EZ has posted (TC 150) or was received for processing (TC 594/599) after the Status 32 date. o If a Form 990/990-EZ has posted or was received for processing, update the status on IDRS to 01 with 990-01 FR and continue addressing the caller's issue. o If no Form 990/990-EZ has posted or was received for processing, continue to Step b. b. Check EDS/TEDS for an "F," "P," or "A" case closed after the Status 32 date. o If a closed case is found, update the status and filing requirements on IDRS based on the EDS/TEDS information and continue addressing the caller's issue. o Even if no "F," "P," or "A" case is located, treat the account as though the organization is exempt and respond to the caller's issue accordingly. **NOTE:** See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," if

	the caller is authorized.
The CURRENT EO status is status 22	See IRM 21.3.8.9.8, "Status Codes - EO." Refer to (12).
The EO status is status 98	1. Advise caller that our records indicate the exempt status is currently suspended under IRC 501(p). 2. Advise caller that no deduction is allowed under any provision of the Code for contributions made to the organization while the organization's exemption is in suspension. 3. Advise caller that information on IRC 501(p) can be found on the Web at irs.gov, by typing "501(p)" in the search box. **DO NOT PROVIDE ANY OTHER ACCOUNT/STATUS INFORMATION TO THE CALLER.** 4. See IRM 21.3.8.12.6, "Request for Reinstatement of Tax-Exempt Recognition," for reinstatement information.
The EO status is status 99	Research IDRS for the status held by the organization before it was updated to status 99 and respond to the caller based on the prior status.
INOLES/ENMOD shows the entity in status 97 and there is no favorable case closed on EDS/TEDS after the status code date shown on IDRS	See IRM 21.3.8.12.6.1, "Responding to Calls From or About Organizations in Status 97."
INOLES/ENMOD shows the entity in status 97 but there is a favorable case closed on EDS/TEDS after the status code date shown on IDRS	Affirm the exemption of the organization using the verbiage in the first row of this table. **NOTE:** If the closing date on EDS/TEDS is more than two weeks prior to the date of the call and the organization is still showing status 97 on IDRS, follow the procedure in paragraph (1)(c) of IRM 21.3.8.3.8,

	"Researching and Perfecting Entity/EO Submodule Information on the Master File."

IRM 21.3.8.5.1.3.2(1) - Revised the procedures for unassigned applications to make them consistent with EO HQ's decision to display the average age of pending applications on the IRS Web site rather than the oldest received date of applications currently being assigned.

1. If the caller wants to know the status of a pending EO determination/application request, including "A," "F," "P," "S" and "T" cases:
   a. Obtain the name and address of the organization and its EIN (or DLN).
   b. Verify disclosure to determine authorization. If the caller is a third party, the authority must be confirmed on EDS/TEDS. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures," for additional information.

      NOTE: If the caller is authorized but does not have the EIN, research IDRS via cc's NAMEE/NAMEB or by name control/zip code on EDS/TEDS/LINUS to locate the EIN/determination case.

   c. Research EDS/TEDS to determine the current status of the case:

      CAUTION: See IRM 21.3.8.11.2, "Dishonored EO/EP User Fee Checks," if the Dishonored Check indicator is "Y."

      REMINDER: See IRM 21.3.8.12.22.1, "Expedite Request Status Inquiries," if the caller is asking about the status of a previously-submitted expedite request.

If the case is	And	Then
Assigned **on EDS/TEDS (32/52/53/72/73)** **EXCEPTION:** See below for cases in status 52/53/32 with determination specialist number 50250 and for cases in statuses 52/62/72 with determination specialist number 31101 or 31748.		See IRM 21.3.8.5.2.4 for guidance. **NOTE:** If the determination specialist number is 50XXX (other than 50250, as noted below) and the second F6 screen shows a group number rather than a specific determination specialist's name, prepare a Form 4442

		referral, including the group number shown on EDS, to the Lead, who will contact HQ for the current status and respond to the caller.
Not assigned on EDS/TEDS **(status 34/38/39/41/50/51/56/58/60/61/62/63/64/75/91)** **NOTE:** This includes cases in status 52/53/32 with determination specialist number 50250. **EXCEPTION:** See below for cases assigned in the Intermediate Processing program (71), for cases in status 52, status 62 or status 72 with determination specialist number 31101 or 31748, for cases in status 62 assigned to a specific determination specialist, and for cases in status 75 with specialist number 31848, Group 7848, Unassigned Records Unit. **REMINDER:** Cases in status 62 are in the classification/screening process and are not considered to be assigned. **No determination specialist name or telephone number should be given to the caller for these cases.** See below for the proper handling of calls from organizations whose applications are in status 62.	The average date of pending applications shown on www.irs.gov is more than six months later than the control date on EDS/TEDS **EXAMPLE:** The average date of pending applications on the Internet is April 2013 and the control date of the application is October 2012.	Prepare a Form 4442 with the notation "Status Inquiry with control date more than six months prior to average date of pending applications." Forward the referral to your Lead, who will forward the referral to the TEGE Correspondence Unit (EEFAX 855-204-6184). Tell the caller he will be contacted within 30 days.
	The average date of pending applications shown on www.irs.gov is six months or less later than the control date	1. Advise the caller that the case is not currently assigned and that he/she will be contacted if additional information is needed or when the application is approved. 2. Refer the caller to www.irs.gov for the

	on EDS/TEDS or the control date is later than the average date of pending applications shown on the Web **EXAMPLE:** The average date of pending applications on the Internet is April 2013 and the control date of the application is November 2012.	current average date of pending applications. 3. Instruct the caller to enter in the search box: "Where Is My Exemption Application?" 4. Explain to the caller that half the inventory is older than the date displayed and that the organization should continue monitoring the average date of pending applications information on the Web for updates. 5. If the caller asks about calling back, the assistor may suggest that the caller contact us again if the average date of pending applications is more than six months later than the date they submitted their application and they have not been contacted about their application in the mean time.
Unassigned in the Intermediate Processing programs (status 71)	The average date of pending applications shown on www.irs.gov is more than six months later than the control date on EDS/TEDS **EXAMPLE:**	Prepare a Form 4442 with the notation "Status Inquiry with control date more than six months prior to average date of pending applications." Forward the referral to your Lead, who will forward the referral to the TEGE Correspondence Unit (EEFAX 855-204-6184). Tell the caller he will be contacted within

	The average date of pending applications on the Internet is April 2013 and the control date of the application is October 2012.	30 days.
	The average date of pending applications shown on www.irs.gov is six months or less later than the control date on EDS/TEDS or the control date is later than the average date of pending applications shown on the Web **EXAMPLE:** The average date of pending applications on the Internet is April 2013 and the control date of the	1. Tell the caller that his/her application is awaiting assignment in the Intermediate Processing program for minimal development and that the organization will be contacted by a determination specialist as soon as it is assigned to let them know what further information is needed. 2. If the caller asks for examples of "minimal development," you may cite a few of the following examples as typical defects, but note that this list is not all inclusive and that the applicant may need to address multiple issues: ▪ organizing document is missing ▪ the organizing document submitted with

	application is November 2012.	the application is not a filed copy ▪ the organizing document needs to be amended to comply with IRC 501(c)(3) language ▪ bylaws are missing ▪ foundation status may be incorrect (applicant may have requested private foundation but they best qualify as a public charity) ▪ signatures missing or unauthorized ▪ fiscal year month may be conflicting ▪ user fee may be insufficient ▪ financial information may be incomplete
In status 52/62/72 with determination specialist number 31101 or 31748		Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an additional six months to complete from the date the case went into that status. If additional information is needed, the caller will be

		contacted. **NOTE:** If the case has been in this status for more than six months, prepare a Form 4442 referral with the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).
In status 62	The case shows assigned to a specific determination specialist	▪ Inform the caller that the case is currently going through the initial screening process to determine whether the application can be approved based on the information submitted with the application package or whether additional information will be needed and that this process takes about 90 days to complete. ▪ If the application has been in this status for more than 90 days, prepare a Form 4442 referral with the contact information and send it to the

		attention of the Adjustments Unit manager (EEFAX 855-204-6185).
In status 75	The case shows assigned to determination specialist 31848, Group 7848, Unassigned Records Unit	Prepare a Form 4442 to the Lead with the appropriate contact information and tell the caller she/he will be contacted within 30 days. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller.
In suspense status 37		Refer to IRM 21.3.8.12.17, "EO Case Development: Cases in Suspense Status (Status 37, EDS Letter 4587) and Cases in Failed to Establish (FTE) Status (Status 11 and Status 12, EDS Letter 1314)."
In review status **31/33/35/40**		Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an additional six months or more to complete from the date the case went into that status. If additional information is needed, the caller will be contacted. **NOTE:** If the case has

		been in review status for longer than six months, prepare a Form 4442 to the Lead with the appropriate contact information, including the group number shown on EDS, and tell the caller she/he will be contacted within 30 days. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller. **CAUTION:** Advise the caller that there is no guarantee that the reviewer will agree with the determination specialist's development of the case and/or the ruling she/he made. The application could be returned to the determination specialist for further development or put back into the general inventory to be re-assigned to a higher-graded determination specialist.
In review status **55/57/74**		Advise the caller their application has been worked by the determination specialist and is currently in the review process. This process could take an

		additional six months to complete from the date the case went into that status. If additional information is needed, the caller will be contacted. **NOTE:** If the case has been in review status for longer than the prescribed time, prepare a Form 4442 to the Lead with the appropriate contact information, including the group number shown on EDS. The Lead will forward the pertinent information to the Headquarters Analyst, who will contact EO Determinations for a status update and notify the Lead, who will contact the caller. **CAUTION:** Advise the caller that there is no guarantee that the manager will agree with the determination specialist's development of the case and/or the ruling she/he made. The application could be returned to the determination specialist for further development or put back into the general inventory to be re-assigned to a higher-graded determination specialist.

In closed status **(01/02/03/06/08/09/11/12)** **NOTE:** The favorable closed statuses are 01/06/09 (but **be sure to check the F4 closing information to ensure there were no user fee payment problems before telling the caller the case was closed favorably**). **CAUTION:** Research cases closed in status 11/12 by EIN, not just by DLN, to ensure that you have the most current information. Re-opened cases are assigned new DLNs.		See IRM 21.3.8.5.2.4(1), "Referring Customers to Determination Specialists Working Open/Closed EP/EO Determinations." See IRM 21.3.8.11.1.1.1, "Processing Applications That Are Substantially Incomplete (Letter 1042) and Other Status 03 Closures," for applications in status 03 (or status 12 prior to December 2008). **NOTE:** Organizations should allow two weeks from the date their application was closed favorably (based on the status date, not on the "Letter Prepared" date) to receive their determination letter. If it has been longer than two weeks and the caller states that the letter was not received, verify the address on EDS/TEDS. ▪ If the address is correct, inform the caller that she/he will have to send a written request for a copy of the letter. See IRM

		21.3.8.12.18, "Requests for Previously-Issued EO Determination Letters." You may prepare an affirmation letter to satisfy the organization until the copy can be sent. ▪ If the address is incorrect, instruct the caller to send the address change information and a request to send a (corrected) copy of the determination letter to the TEGE Correspondence Unit at the fax number shown above or to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 See IRM 21.3.8.9.5, "Address Changes/Misdirected Mail." Refer to (6).
In closed status 30		▪ Status 30 indicates a

CAUTION: Research cases closed in status 30 by EIN, not just by DLN, to ensure that you have the most current information. Re-opened cases are assigned new DLNs.		"dumped" case. Certain fields on EDS cannot be changed once the case is entered so the only way to make a correction is to "dump" the case and re-enter it with the correct information. ▪ If the case has been in status 30 for more than 30 days and no new case has been established under the organization's EIN, prepare a Form 4442 referral with the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).
In status **04**		Tell the caller that our records indicate that the organization withdrew its application. If the organization wants to pursue formal exemption, it will have to submit a new application and pay another user fee. **EXCEPTION:** If the caller states that the organization withdrew

		the application because it was subjected to inappropriate scrutiny as described in a TIGTA report, Ref. No. 2013-10-053, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review* (May 14, 2013), the organization may request that the application be reopened without requiring a second user fee. **NOTE:** If the caller has questions about the withdrawal (e.g., who requested it), tell the caller to write to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6184
In status **54** (Transfer to Appeals)	The case has been in that status for at least two weeks **NOTE:** If the case has been in status 54 for less than two weeks, explain to the caller that we will check on the status	Prepare a Form 4442 referral to your Lead with the caller's contact information and the identifying information for the organization. The Lead will check the status with Appeals per IRM 4.13.6.1, "Appeal Rights," and will contact the caller with the information.

	only after it has been at least two weeks since the case was transferred.	
In status **59** on TEDS		Respond to the caller based on the case status displaying on page 1 of EDS. **NOTE:** Status 59 is a TEDS only status. It denotes a case that is no longer being processed on TEDS, but rather is being processed manually on EDS. This status displays on the history page of EDS but not on page 1. It defaults to the TEDS status that the case was in prior to being put into status 59; this is the status that displays on page 1 of EDS.
In EDS status **90**		This is an indication that a Letter 1048 or, prior to the elimination of the advance ruling period, a Letter 1046 was issued to the organization. ▪ If the caller is authorized and there is no favorable "F" case on EDS/TEDS, discuss the need for the

		organization to submit the appropriate foundation follow-up information. **NOTE:** If there is an unfavorable F case and the authorized caller says that the organization should qualify as a public charity, discuss the 60-month termination process. See IRM 21.3.8.12.5.4.1, "IRC 507(b)(1)(B) Terminations (60-Month Terminations)", for additional information. ▪ See IRM 21.3.8.5.1.3.1, "Verification of tax-exempt Status and Foundation Classification," specifically paragraph (3), if the caller is not authorized.
Not on Letter and Information Network User Fee System (LINUS) or EDS/TEDS: **CAUTION:** Before concluding that the		1. Ask the caller when and where the application was filed and if a user fee was

application is not on the system, verify that you are in the correct data base, i.e., that you are researching the EO data base for an EO application.		submitted and processed. If the caller is unsure, research IDRS to make sure the organization doesn't already have exemption or isn't covered by a group ruling. If it has been less than four weeks since the application was submitted, explain that it takes up to four weeks for the information to show on our tracking system once it has been received and that it may take up to three weeks from the mailing date to receive the acknowledgement letter. (If the application was submitted more than four weeks prior to the call, the case will show on LINUS regardless of whether a user fee was submitted or not.) **NOTE:** Forms 1023 with revision dates prior to June 2006 will not be entered on EDS/TEDS. 2. Instruct the caller to submit a copy of the application and of the front and back of the cancelled check or money order, if applicable, to:

		Adjustments Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6185 **EXCEPTION:** If it has been more than four weeks since the organization sent the application to the correct address and the user fee has not been processed, instruct the caller to send a complete copy of the application and a new user fee payment. The organization will have to decide whether to put a "stop payment" on the original check. If it chooses not to and the original user fee payment is located and processed, the excess amount will be refunded to the organization.
On LINUS but not on EDS/TEDS **NOTE:** When the application is received, the address is updated in LINUS up front only if the case is not going through TEDS. For cases processed through TEDS, the address is updated from the application. LINUS will be updated within 48 hours of the case being established in TEDS.	Application was submitted with no/insufficient user fee and/or on an obsoleted form	See IRM 21.3.8.11.5, "Applications with No/Insufficient Fee and/or on Obsoleted Forms."
	Application was	Prepare a Form 4442 referral to the TEGE

	submitted with the appropriate user fee and on the correct form	Correspondence Unit (EEFAX 855-204-6184). **EXCEPTION:** Do not prepare a Form 4442 if it has been less than 10 business days since the application was received. Inform the caller that the application was received but that it takes up to 10 business days to appear on the application tracking system.

REMINDER: If a taxpayer meets TAS criteria and you cannot resolve the taxpayer's problem, refer him or her to TAS for assistance. For example, if a taxpayer has experienced a delay of more than 30 days (beyond IRS-established time frames, if any) to resolve a tax account problem, he/she meets the criteria for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 13.1.7.2.2, "TAS Case Criteria 5 – 7, Systemic Burden," for more information. Employees should also report systemic problems (including delays) to TAS.

IRM 21.3.8.5.1.3.3(1) - Replaced the references to the "TEGE Correspondence Unit" with the "EP Correspondence Unit" and revised the mailing address and EEFAX number accordingly.

1. If the caller wants to know the status of a pending EP determination/application request:
    a. Obtain the name and address of the plan sponsor and/or the plan, plan number and the EIN (or DLN).
    b. Verify disclosure to determine authorization. If the caller is a third party other than a plan participant and the plan has 25 or fewer participants, the authority (POA) must be confirmed on EDS/TEDS. See IRM 21.3.8.4.3.1, "EP Disclosure Explanation of Terms." See (3) below for information pertaining to plan participants. See IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures," for additional information.

CAUTION: Plans with 26 or more participants are generally open to public inspection under IRC 6104, **but requests from unauthorized third parties must be in writing**. See IRM 21.3.8.4.3.2, "EP Public Inspection of Determination Letters/Applications."

NOTE: If the caller does not have the EIN, research IDRS via cc's NAMEE/NAMEB or by name control/zip code on EDS/TEDS/LINUS to locate the EIN/determination case.

c. Research EDS/TEDS to determine the current status of the case:

EXCEPTION: See (5) below if the authorized caller is checking on the status of a Form 5306 application.

CAUTION: See IRM 21.3.8.11.2, "Dishonored EO/EP User Fee Checks," if the Dishonored Check indicator is "Y."

If the case is	And	Then
Assigned **on EDS/TEDS (52/53/32/33/62/72)**		See IRM 21.3.8.5.2.4 for guidance.
Not assigned on EDS/TEDS **(34/41/50/51/56/58/75/91)** or is in suspense status **(37/38/39)** **NOTE:**This includes cases unassigned in Technical Screening and Accelerated Processing **(60/61/63/64/71/73/74)**.	The current application assignment information posted on www.irs.gov is later than the control date on EDS/TEDS	1. Advise the caller the application is currently unassigned. 2. Prepare Form 4442 and annotate "Status Inquiry with control date prior to current assignment date" (except as noted below). 3. Obtain pertinent information from the caller. 4. Advise the caller someone should contact them within 30 days. 5. Give the referral to your manager, who will route it to the manager of the EP Correspondence Unit (EEFAX 855-224-1311).

		REMINDER: Research EDS for the last letter created. **If the last letter created is Letter 2693**, then the application is in line to be worked, i.e., on-cycle. (This field on EDS shows the older acknowledgement letter that EP Determinations no longer uses. However, any new letters created through EDS will appear in this field.) **If the last letter created is Letter 1940**, then the application has been determined to be an off-cycle case. When it has been determined that a case is off-cycle, Letter 1940 is always sent out to the plan sponsor and to the POA, if applicable, telling them this information. Direct callers with questions to the person whose name appears on the letter. If they have not received the letter and it has been more than two weeks since the status date, prepare a Form 4442 referral to the EP Correspondence Unit to have the letter resent. **EXCEPTION:** Unless it is for a reprint of Letter 1940, do not

		prepare a Form 4442 for "off cycle" applications. Refer to the "5-year remedial amendment cycle" link from the "off-cycle" link on the "Check the Status of Your Letter" page to determine whether an application was "on-" or "off cycle." Explain that "off-cycle" applications are placed in suspense and processed only after all "on-cycle" cases are processed.
	The current application assignment information posted on www.irs.gov is the same month as or prior to the control date on EDS/TEDS	1. Advise the caller that the case is not currently assigned and that he/she will be contacted if additional information is needed or when the application is approved. If the current assignment month is the same as the control date month of the EDS case, inform the caller that the case should be assigned soon. 2. Refer the caller to www.irs.gov for the current application processing date. 3. Advise the caller to enter in the search box: "Status of Determination Letter"
In review status **(31/35/40/55/57)**		Advise the caller their application has been worked by the determination specialist

		and is currently in the review process. If additional information is needed, the caller will be contacted. **CAUTION:** Advise the caller that there is no guarantee that the manager/reviewer will agree with the determination specialist's development of the case and/or the ruling she/he made. The application could be returned to the determination specialist for further development or put back into the general inventory to be re-assigned to a higher-graded determination specialist. **NOTE:** If the case has been in **status 55** for more than 5 days and the control date is more than 60 days prior to the date of the call, refer the caller to the determination specialist who worked the case. If the case has been in **status 31** for more than 120 days, prepare a Form 4442 referral to your Lead with the caller's contact information and tell the caller she/he will be contacted within 30 days. The Lead will contact the secretary of

		the EP Quality Review staff to check on the status of the case.
In closed status **(00/01/02/04/06/07/08/09/13/21)** **NOTE:** The favorable closed statuses are 00/01/06/09/13/21.		See IRM 21.3.8.5.2.4(1). **EXCEPTION:** See below for information on cases in statuses 03/05 and 04. **NOTE:** Plan sponsors should allow two weeks from the date their application was closed favorably (based on the status date, not on the "Letter Prepared" date) to receive their determination letter. If it has been longer than two weeks and the caller states that the letter was not received, verify the address on EDS/TEDS. o If the address is correct, prepare a Form 4442 referral to the EP Correspondence Unit (EEFAX 855-224-1311). o If the address is incorrect, instruct the caller to send the address change information and a request to send a (corrected)

		copy of the determination letter to the EP Correspondence Unit at the fax number shown above or to: Internal Revenue Service Room 5-120 P.O. Box 2508 Cincinnati, OH 45201 Attn: Manager, EP Correspondence **REMINDER:** This procedure applies only to callers who claim never to have received their determination letter. If the caller is simply requesting a copy of the letter, refer to IRM 21.3.8.13.6, "Requests for Corrected/Superseding and for Copies of EP Determination Letters."
In status **54** (Transfer to Appeals)	The case has been in that status for at least two weeks **NOTE:** If the case has been in status 54 for less than two weeks, explain to the caller that we	Prepare a Form 4442 referral to your Lead with the caller's contact information and the identifying information for the organization. The Lead will check the status with Appeals per IRM 4.13.6.1, "Appeal Rights," and will contact the caller with the information.

	will check on the status only after it has been at least two weeks since the case was transferred.	
In status **59** on TEDS		Respond to the caller based on the case status displaying on page 1 of EDS. **NOTE:** Status 59 is a TEDS only status. It denotes a case that is no longer being processed on TEDS, but rather is being processed manually on EDS. This status displays on the history page of EDS but not on page 1. It defaults to the TEDS status that the case was in prior to being put into status 59; this is the status that displays on page 1 of EDS.
Not on Letter and Information Network User Fee System (LINUS) or EDS/TEDS: **CAUTION:** Before concluding that the application is not on the system, verify that you are in the correct data base, i.e., that you are researching the EP data base for an EP application.		1. Ask the caller when and where the application was filed and if a user fee was submitted and processed. If it has been less than four weeks since the application was submitted, explain that it takes up to four weeks for the information to show on our tracking system once it has been

		received and that it may take up to three weeks from the mailing date to receive the acknowledgement letter. (If the application was submitted more than four weeks prior to the call, the case will show on LINUS, regardless of whether a user fee was submitted or not.) 2. Instruct the caller to submit a copy of the application and of the front and the back of the cancelled check or money order, if applicable, to: Adjustments Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 EEFAX 855-204-6185
EP in status **03/05**	The caller is the POA or employer	Inform the caller that the case was returned incomplete. **NOTE:** EP determination applications that are closed incomplete **are not** open to public inspection by unauthorized third parties, even if the plan has 26 or more participants.

EP in status **03/05**	The caller is unauthorized.	Refer the caller to the plan sponsor; do not give any information about the submitted case.
EP in status **04**	The caller is authorized	Tell the caller that our records indicate that the plan sponsor withdrew its application. **REMINDER:** EP determination applications that are withdrawn by the filer **are not** open to public inspection by unauthorized third parties, even if the plan has 26 or more participants. **NOTE:** If the caller has questions about the withdrawal (e.g., who requested it), tell the caller to write to: Internal Revenue Service Room 5-120 P.O. Box 2508 Cincinnati, OH 45201 Attn: Manager, EP Correspondence EEFAX 855-224-1311
In status 30 **CAUTION:** Research cases closed in status 30 by EIN, not just by DLN, to ensure that you have the most current information. Re-opened cases are assigned new DLNs.		o Status 30 indicates a "dumped" case. Certain fields on EDS cannot be changed once the case is entered, so the only way to

		make a correction is to "dump" the case and re-enter it with the correct information. o If the case has been in status 30 for more than 30 days and no new case has been established under the plan's EIN, prepare a Form 4442 referral with the contact information and send it to the attention of the Adjustments Unit manager (EEFAX 855-204-6185).

REMINDER: If a taxpayer meets TAS criteria and you cannot resolve the taxpayer's problem, refer him or her to TAS for assistance. For example, if a taxpayer has experienced a delay of more than 30 days (beyond IRS-established time frames, if any) to resolve a tax account problem, he/she meets the criteria for assistance from TAS. See IRM 21.3.8.8.6, "Taxpayer Advocate Service Referral Guidelines, Including Congressional Inquiries, and Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*", and IRM 13.1.7.2.2, "TAS Case Criteria 5 – 7, Systemic Burden," for more information. Employees should also report systemic problems (including delays) to TAS.

IRM 21.3.8.7.3(1)(h) - Updated the referral point for Indian tribe affirmation letter requests.

1. To determine the appropriate letter that fits the customer's situation, refer to the following charts, using all applicable research and information furnished by the caller.

h. **Chart 7 - NO EO SUBMODULE PRESENT**

Applicability	Letter To Org	Letter to 3rd party
All, except as noted below	Letter 4163C (No Record of Exemption of Organization Letter)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) **REMINDER:** Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
American National Red Cross component	Letter 4205C (Red Cross Letter)	Letter 4170C (3rd Party Affirmation of Exemption Letter)
Federal credit union	No C letter available. Refer the caller to the National Credit Union Administration	No C letter available. Refer the caller to the National Credit Union Administration
Clearly a city or county	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) **REMINDER:** Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Not a city or county, but is created by a government entity (the Employment code may be "G" or "T")	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) **REMINDER:** Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

Federal entity	Letter 4076C (Information Letter - Federal Tax Status of Governmental Entity)	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) **REMINDER:** Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.
Indian Tribe listed in Revenue Procedure 2008-55 or its successor	No C Letter available. Send 4442 to ITG Classification (fax 877-621-7401).	Letter 4172C (Letter to 3rd Party Indicating No Record of Exemption) **REMINDER:** Use an asterisk (*) in the TIN window of the IAT Letter Tool to prevent the EIN from displaying on the generated letter.

IRM 21.3.8.8.3(6) - Updated the exam referral procedures for complaints against individuals.

6. If the caller has a complaint against an individual that is not directly related to that individual's relationship with an exempt organization or an employee plan, see IRM 21.1.3.19, "Informant Contacts," for additional information.

IRM 21.3.8.8.5(3) - Added a Reminder that the procedures apply only to TEGE PLR requests and a Note with additional points to consider before preparing a referral to the HQ analyst.

3. Refer to the following table if you get a call from an authorized individual (see IRM 21.3.8.4.1.5, "Taxpayer Authentication Procedures") asking about the status of a previously-submitted TEGE private letter ruling (PLR) request.

   REMINDER: This procedure applies only to TEGE issues. If the caller is asking about the status of a non-TEGE PLR, transfer the caller per the TTG using the issue about which the PLR was requested.

NOTE: Before preparing a referral to the HQ analyst, make sure that you have:
•Verified how long it has been since submitting the request (the caller should allow at least two weeks for the request to be received and logged in)
•Asked how much fee was sent and whether the check cleared
•Confirmed where the request was sent
•Researched EDS

Do not prepare a referral unless the responses to your questions and/or your EDS research verify that the caller is truly asking about a PLR and not about an application for exemption or about a Form 8940 submission.

If the ruling request was submitted to	Then
EO	1. Prepare a Form 4442 referral to your lead with the required contact/issue information. 2. The lead will contact the Headquarters Analyst, who will research the status and share the information with the lead for the call back to the customer.
EP	3. Prepare a Form 4442 referral to your lead with the required contact/issue information. 4. The lead will contact the Headquarters Analyst, who will research the status and share the information with the lead for the call back to the customer.

IRM 21.3.8.9.2 - Revised the entire subsection to reflect TEGE's current policies on name changes and to present the information in a table format.

1. The documentation required to substantiate an organization’s name change is determined by the organization’s legal structure. Use the following chart to determine the appropriate documentation after researching IDRS and, if necessary, EDS/TEDS for the exempt status of the organization:

The Organization is	The Request Must Include
Incorporated (Org. code 1)	1. An amendment to the articles of incorporation, and 2. Proof of filing with the state.
Trust (Org. code 2)	1. An amendment to the trust agreement or resolution to amend the trust document with the effective date, and

	2. Signature of at least one trustee.
Unincorporated Association (Org. code 5)	1. An appropriately dated amendment to the articles of association, constitution, or other organizing document, and 2. Signature of at least two officers. **NOTE:** A copy of the meeting minutes showing the name change, signed and dated by at least two officers is acceptable.
Government entity, political subdivision, instrumentality of government	1. Documentation from the governmental unit that created the entity showing the (new) name of the entity 2. Letter signed by a person authorized by the creating governmental unit See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls," for additional procedural information.

NOTE: Per Rev. Proc. 2014-4 (or its successor), only the Exempt Organizations Determinations Office has the authority to issue updated letters reflecting a name change. IRM 7.20.2, *Determination Letter Processing of Exempt Organizations*, requires a conformed copy of the amended organizing document to substantiate the name change; therefore, "Oral Statement Authority" does not apply to EO name changes.

2. Use the table below to provide the caller with the correct mailing address for the name change documentation based on the type of organization and its exempt status:

If the Organization Is a(n)	Then the Name Change Documentation Should Be Mailed to
Organization with an individual ruling	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508 Cincinnati, OH 45201

	The information may also be faxed to EEFAX 855-204-6184.
Central organization in a group ruling	IRS Attn. EO Entity, MS 6273 Ogden, UT 84201 Fax: 801-620-7116
Subordinate organization in a group ruling	See (8) below.
Non-church organization without a formal ruling and not part of a group exemption	IRS Attn. EO Entity, MS 6273 Ogden, UT 84201 Fax: 801-620-7116
Church without a formal ruling and not part of a group exemption	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508 Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.
IRC 527 organization	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
FSLG entity	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508 Cincinnati, OH 45201

	The information may also be faxed to EEFAX 855-204-6184.

3. If the caller indicates the organization's name is incorrect on our records and the correct name can be confirmed on EDS/TEDS, perfect the name.

   CAUTION: You may not necessarily be able to rely on the *most recent* EDS/TEDS case. Before relying on EDS/TEDS information, you may need to ask the caller whether the organization changed its name at any point after having received its initial determination letter. If the authorized caller indicates that the organization has **not** changed its name, the name on the "I" or "S" case may be more accurate than the name on an "A" or "F" case. If the caller states that the organization did change its name after receiving its determination letter, ask whether they notified the IRS of the change. If not, then they need to follow the normal name change procedure described above. If the caller states that the IRS was notified and the name agrees with a name showing on an EDS/TEDS case, then correct the name on IDRS. When in doubt, check with your Lead.

4. If the caller indicates that his organization's name is incorrect on our records and the correct name cannot be confirmed on EDS/TEDS, instruct the caller to send a conformed copy of the organization's organizing document and/or name change amendment and a letter requesting the correction to the appropriate address from above based on the organization's exemption status.
5. If generic words such as "church," "cemetery," "incorporated," "corporation," "association," "school," or "company" are misspelled, you may correct the spelling without the organization being required to submit a written request. If you are unsure whether the word may be corrected during the call, seek guidance from your Lead.
6. If the name showing for the organization on IDRS is radically different from the name given by the caller and the caller insists that the organization has not undergone a name change, prepare a Form 4442 referral to your lead/manager, who will elevate the issue to the HQ analyst.

   NOTE: This situation is not uncommon in the case of universities and instrumentalities when an affiliated entity files a return using the wrong EIN.

7. Ogden initiates acknowledgement of the name change/correction within 30 days of receipt of the request by sending the organization a Letter 252C. The general time frame for requests sent to Cincinnati is 60 days.
8. Although central organizations should ensure that their subordinates have changed their names appropriately, they are not required to submit the name change documentation on behalf of their subordinates; they may simply inform Ogden of the change at the address above. Subordinates must submit all name changes through their central organization and should not send name change documentation directly to the IRS.

NOTE: If a subordinate calls about a name change for the central organization, inform the caller to have the central organization contact EO Entity at the address shown above.

IRM 21.3.8.9.4 - Revised the entire subsection to reflect TEGE's current policies on name changes and to present the information in a table format; clarified that assistors may use the information on EDS/TEDS to perfect a DBA name.

1. If an organization requests an assumed or trade name (e.g., "doing business as" (DBA) or "also known as" (AKA)) be added to or deleted from its name or that an existing DBA name be changed or corrected, it must submit the following:

   NOTE: The name could also be referred to as a "fictitious", "assumed", or "better known as" (BKA) name.

   EXCEPTION: If the requested change/correction can be verified on EDS/TEDS, perfect the entity information on Master File; the organization does not need to submit documentation.

If the organization is	Then the organization must submit
Incorporated	Proof the DBA/AKA name addition/deletion was filed and accepted with the secretary of state or appropriate state or local authority (e.g., a copy of a certificate reflecting the addition/deletion of the assumed name or a copy of approved amended articles of incorporation).
Not incorporated	Documentation of the DBA/AKA name addition/deletion, signed and dated by at least one of the principal officers (e.g., amended organizing document, amended by-laws, or minutes of a meeting).

2. Use the table below to provide the caller with the correct mailing address for the DBA name documentation based on the type of organization and its exempt status:

If the Organization Is a(n)	Then the DBA Name Documentation Should Be Mailed to
Organization with an individual ruling	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508

	Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.
Central organization in a group ruling	IRS Attn. EO Entity, MS 6273 Ogden, UT 84201 Fax: 801-620-7116
Subordinate organization in a group ruling	See (8) below.
Non-church organization without a formal ruling and not part of a group exemption	IRS Attn. EO Entity, MS 6273 Ogden, UT 84201 Fax: 801-620-7116
Church without a formal ruling and not part of a group exemption	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508 Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.
IRC 527 organization	See IRM 21.3.8.14.8, "Requests for IRC 527 Web Updates (Including Password Requests) and Troubleshooting Calls."
FSLG entity	IRS TEGE Correspondence Unit, Room 4024 P.O. Box 2508

	Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.

3. Ogden initiates acknowledgement of the DBA/AKA name change/addition/deletion within 30 days of receipt of the request; the general time frame for requests sent to Cincinnati is 60 days.

IRM 21.3.8.9.5(3)(b) - Added central organizations to the entity types that would send a written request for an address change to EO Entity.

3. If the caller is unable to validate the AOR, determine whether the organization will be filing a return before it needs to have its AOR updated. If yes, advise the caller that putting the new address on the return will update the address. If no, advise him/her to submit a completed Form 8822-B, *Change of Address - Business*, or to put the change in writing with the appropriate signature and either mail or fax the form/written request.

   NOTE: Do not treat the c/o name line as part of the address for disclosure purposes. If an authorized caller wants to change or add an c/o name line, input the information as requested if the caller has responded appropriately to the other disclosure prompts.

   a. If the entity shows a formal individual exemption on IDRS or EDS/TEDS, instruct the caller to send the documentation and a cover letter (if an affirmation letter is also being requested) to:

      IRS
      TEGE Correspondence Unit, Room 4024
      P.O. Box 2508
      Cincinnati, OH 45201

      EEFAX 855-204-6184
   b. If the organization is the central organization or a subordinate in a group ruling or does not show a formal exemption on IDRS or EDS/TEDS, instruct the caller to send the address change form/written request to:

      IRS
      Attn. EO Entity, MS 6273
      Ogden, UT 84201

Fax: 801-620-7116

c. If the caller represents an employee plan, instruct him/her to send the address change form/written request to:

IRS
Attn. EP Entity, MS 6273
Ogden, UT 84201

Fax: 801-620-7116

NOTE: Normal processing time for address changes sent to the Correspondence Unit in Cincinnati is 60 days; for those sent to EO or EP Entity, it is 30 days to initiate the change.

IRM 21.3.8.11.1.1.1(7) - Added an Exception for callers who claim that they received the Letter 1042 without the application and/or the missing information checklist.

7. If an authorized caller states that she/he did not receive the application, missing information checklist, etc. on a case closed status 03 with Letter 1042 (status 12 before December 2008), verify the address showing on EDS/TEDS. If the address is correct, instruct the caller to allow up to 30 days to receive the information. If the address is not correct, prepare a Form 4442 to the Adjustments Unit (EEFAX 855-204-6185) with the pertinent information.

   EXCEPTION: If the caller claims to have received the Letter 1042 without the application and/or the missing information checklist, prepare a Form 4442 referral to the Adjustments Unit even if it has been less than 30 days since the case went into status 03.

   NOTE: If a POA is showing on EDS, tell the caller the information is being sent to that POA.

IRM 21.3.8.12.4(2) - Added details to the Exception about the bifurcation of applications requesting retroactive reinstatement.

2. For accounts NOT reflecting exempt (01/25/32) status, including organizations whose applications for exemption are pending, advise the caller that we have no record of the organization having tax-exempt recognition by virtue of an approved application, i.e., that we have no record of the organization having tax-exempt

status under section 501(a) of the Internal Revenue Code, but that contributions may be deductible if **any** of the following is true:

- The entity is organized and operated as a church. (See Publication 1828 for additional information.)
- The entity is a unit of federal, state or local government (instrumentality) and the contribution is to be used exclusively for public purpose.
- The entity is organized and operated as a 501(c)(3) and is within 27 months of its formation.
- The entity is organized and operated as a 501(c)(3) public charity and its average annual gross receipts are $5,000 or less.
- The entity is organized and operated as a 501(c)(13) and the contribution is to be used for the maintenance of the cemetery as a whole.

NOTE: When the IRS approves a timely-filed exemption application, exempt status is recognized back to the date the organization was created. Thus, while an application is pending, the organization can treat itself as exempt from federal income tax. However, contributors to the organization do not have advance assurance of deductibility because the organization's exemption is pending. If the organization ultimately qualifies for exemption for the period in which the contribution is made and is entitled to receive tax-deductible contributions, the contribution will be tax deductible by the donor. Alternatively, if the organization ultimately does not qualify for exemption or does not qualify to receive tax-deductible contributions, then the contribution will not be tax deductible.

EXCEPTION: If the organization's exemption was revoked for failure to file a return (status 97) and it has submitted an application for exemption, the effective date of the exemption will not go back to the formation date, but rather to the date the application was submitted (the control date on EDS/TEDS). This effective date of exemption cannot be determined until the case has been closed with a favorable ruling. If the organization requests retroactive reinstatement due to reasonable cause and the request is approved, the effective date of the exemption will be the due date of the third year's return. These requests may or may not be worked concurrently with the application for exemption. If EO Determinations decides to bifurcate the application, i.e., work the determination of exemption separately from the effective date of reinstatement, then they will establish an "A" case for the retroactivity ruling when they close the "I" case that reinstates the organization's exemption. Consequently, the status code date (effective date of exemption) may change after the determination of exemption has been made.

IRM 21.3.8.12.6.1 - Deleted the disclosure dates from 2012 and added the dates for 2014 in (3); added a Note to the procedures for organizations contesting auto-revocation based on the number of years of existence in (5), clarifying that the procedures apply to organizations with older EIN establishment dates and no formal ruling showing on EDS, and including a

cross-reference to IRM 21.3.8.12.6.1.1, "Calls from Organizations in Status 97 with a Recent EIN Establishment Date," and updated the referral point for organizations with notations on AMS to the TEGE Correspondence Unit; updated the mailing address in (8) for EO returns due while the reinstatement application is pending.

3. Use the following chart to determine to what extent you may reveal information about an organization’s revocation:

   NOTE: Special circumstances (e.g., disasters such as Hurricane Sandy) may occasionally require you to deviate from these procedures. Your manager/lead will notify you when special procedures apply, and the relevant information will be added to the TEGE Research Portal.

   CAUTION: The disclosure dates for authorized callers in the table below are based on the best estimate of the mail out date for that cycle's auto-revocation notices (CP 120-A). If an authorized caller makes it clear that the organization has already received a CP 120-A for the current cycle, then treat the organization as revoked *even if the call is prior to the disclosure dates shown below*. Also, the decision to disclose may need to be based on whether the organization has already been auto-revoked at least once before and is already named on the Web site's list of auto-revoked organizations. It may be necessary to check the auto-revocation date on the Web before responding to the caller.

   EXCEPTION: If you get a call (from an authorized or unauthorized party) from or about a college or university in status 97, tell the caller that additional research must be performed before we can provide information about their exempt status, filing requirements, need to re-apply, etc. Prepare a Form 4442 referral to your lead, who will forward the information via email to the HQ analyst. The HQ analyst will consult with EO HQ, who will provide a response for the call back to the organization/third party.

If the status 97 date is	Then you may not reveal the automatic revocation status TO AN AUTHORIZED CALLER until on or after	Then you may not reveal the automatic revocation status TO AN UNAUTHORIZED CALLER until on or after
201301	February 27, 2013	March 11, 2013
201302	April 3, 2013	April 8, 2013
201303	May 1, 2013	May 13, 2013
201304	May 29, 2013	June 10, 2013
201305	July 3, 2013	July 8, 2013
201306	July 31, 2013	August 12, 2013
201307	August 28, 2013	September 9, 2013
201308	October 2, 2013	October 14, 2013
201309	October 30, 2013	November 12, 2013
201310	November 27, 2013	December 9, 2013

201311 and 201312	January 29, 2014	February 10, 2014
201401	February 26, 2014	March 10, 2014
201402	April 2, 2014	April 14, 2014
201403	April 30, 2014	May 12, 2014
201404	May 28, 2014	June 9, 2014
201405	July 2, 2014	July 14, 2014
201406	July 30, 2014	August 11, 2014
201407	August 27, 2014	September 8, 2014
201408	October 1, 2014	October 13, 2014
201409	October 29, 2014	November 10, 2014
201410	November 26, 2014	December 8, 2014

5. Use the following chart if the caller states that his/her organization should not have been revoked for failure to file:

If	And	Then
The caller states that the organization should not have been revoked because they have a letter stating that they are not required to file an EO return	EDS/TEDS research shows that the organization was given a 990-06, 990-13, or 990-14 filing requirement	Prepare a Form 4442 referral to the EO Correspondence Unit (EEFAX 855-204-6184). **CAUTION:** Remain noncommittal when you are taking a referral to the EO Correspondence Unit on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of the referral.
The caller states that the	EDS/TEDS research	Instruct the caller to send

organization should not have been revoked because they have a letter stating that they are not required to file an EO return	does not show that the organization was given a 990-06, 990-13, or 990-14 filing requirement	a copy of the letter showing they do not have an EO filing requirement to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.
The caller states that the organization should not have been revoked because they filed at least one return in the three year period that began after December 31, 2006 **EXCEPTION:** If the caller states that the revoked subordinate organization was included in a group return, see below.	IDRS research shows that at least one return was filed for the appropriate period and, if it was for the third year, that the return was timely filed **REMINDER:** If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.	Prepare a Form 4442 referral to EO Accounts, fax 801-620-5555. **CAUTION:** Remain noncommittal when you are taking a referral to EO Accounts on a potentially-erroneous revocation and do not tell the caller that it appears that the revocation is in error. Tell the caller that the information is being forwarded to the appropriate area for additional research and that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of the referral.
The caller states that the organization should not	IDRS research does not show that at least one	Instruct the caller to send proof of (timely) filing

have been revoked because they filed at least one return in the three year period that began after December 31, 2006 **EXCEPTION:** If the caller states that the revoked subordinate organization was included in a group return, see below. **NOTE:** If the caller states that the organization filed its return using another organization's EIN in error (e.g., one subordinate in a group ruling mistakenly uses another subordinate's EIN), explain that filer error is not an acceptable reason for reinstatement and that the organization must (re)apply if it wants to be exempt.	return was filed for the appropriate period or, if it was for the third year, that the return was not timely filed **REMINDER:** If the DLN of the extension (TC 460) is exactly the same as the DLN of the TC 150 for a 2010 return processed in 2010, then the extension was not one filed by the organization (i.e., it is not valid) and any return/notice filed after the normal due date is considered delinquent.	to: Internal Revenue Service Attn: EO Accounts Unit, M/S 6552 Ogden, UT 84201 Fax 801-620-5555 **CAUTION:** Remain noncommittal when you are instructing the caller to submit information to EO Accounts and do not tell the caller that it appears that the revocation is in error. Tell the caller that they will receive information in writing from that area. That written communication is generally initiated within 30 days from the date of receipt.
The caller states that the organization should not have been revoked because they had previously contacted us timely and that the assistor at that time assured the caller that we would submit the Form 990-N on their behalf to prevent auto-revocation (changes to the EO submodule notwithstanding)	A history/narrative on AMS substantiates the caller's statements	Prepare a Form 4442 referral to the TEGE Correspondence Unit, EEFAX 855-204-6184.
The caller states that the organization should not	The organization does not have a formal ruling	Instruct the caller to send a copy of their

have been revoked because the organization has not been in existence for three tax years **NOTE:** This situation generally applies to organizations with older EIN establishment dates (four years or more from the current date). For organizations with more recent EIN establishment dates, see IRM 21.3.8.12.6.1.1, "Calls from Organizations in Status 97 with a Recent EIN Establishment Date."	showing on EDS but has an organizing document that shows that the due date of the organization's third fiscal period is later than the date of the call **EXAMPLE:** IDRS shows that an organization operating on a calendar year received its EIN in April 2000 so its exemption was revoked for failure to file for 200712, 200812, and 200912. The caller states that the organization did not activate and legally form until June 2010. In order for this organization to be legitimately revoked, it would have to fail to file for 201012, 201112, and 201212. It would have until May 15, 2013, to file its third year's return timely.	organizing document and a letter of explanation to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.
The caller states that the revoked subordinate organization was included in a group return		Ask the caller for the EIN of the group return filed by the central organization. If the caller can provide the EIN, verify that the EIN is assigned to a group return. If it is, prepare a Form 4442 referral to EO Accounts, fax 801-620-5555, and include that information. If the caller cannot provide the EIN of the group return **OR** the EIN

		provided by the caller is not assigned to a group return, tell the caller that he/she should research for the correct information and either call us back or mail/fax the information to the EO Accounts Unit, M/S 6552 Ogden, UT 84201 (fax 801-620-5555). **NOTE:** It may be necessary to educate the caller about group returns. See IRM 21.3.8.12.14.6, "Group Returns," for additional information.
The caller states that the organization should not have been revoked because they are a federal credit union exempt under IRC 501(c)(1)	IDRS indicates that the entity had been exempt under 501(c)(14) as a state-chartered credit union	Instruct the caller to send a request to correct our records, as well as proof that it is recognized as a federally-chartered credit union, to: TEGE Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 The information may also be faxed to EEFAX 855-204-6184.

8. If the organization has applied for reinstatement and would otherwise be a Form 990, Form 990-EZ, or Form 990-PF filer (had it not been auto-revoked), it must send a complete and timely EO return for any tax period that ends while their application for reinstatement is still pending. The return should be sent to: Department of Treasury

Internal Revenue Service Center
Ogden, UT 84201-0027

NOTE: If the organization needs to request an extension of time to file its EO return while its reinstatement application is pending, it should send the extension request to the address noted here.

IRM 21.3.8.12.6.1.1 - New subsection providing background information useful on calls with organizations with recent EIN establishment dates and that are in status 97.

1. Organizations in status 97 with an EIN establishment date that is less than three years from the current date are *probably* not erroneously revoked. If an organization applies for formal recognition of its exempt status and the organizing documents submitted with the application show that it has been in existence for more than three fiscal periods, EO Determinations researches the organization's filing history. If the organization failed to file a return or to submit a Form 990-N for at least three consecutive years, the organization must be revoked before Determinations may close the application. In some cases, the organization may have recently applied for an EIN; in other cases, the organization's EIN may have fallen off the system due to inactivity and then recently been TC 000'd back on. In both situations, the EIN establishment date will reflect a fairly recent date.
2. To process these applications, Determinations manually puts the organization into status 97 (so most of these will have no prior status code) and then waits for the organization's name to appear on the list of auto-revoked organizations on the IRS Web site (EO Select Check). Once both conditions have been met, the application can be closed.
3. Assuming the application results in a favorable ruling, the status code date of the entity may be older than the establishment date, especially if the organization qualified for retroactive exemption.
4. TEGE assistors may encounter these organizations when responding to status check calls, and this information may be useful in explaining why a particular application is awaiting the next step in processing, i.e., why the application is not closed as soon as it otherwise would have been.

IRM 21.3.8.13.6(1) - Updated the EEFAX number for the EP Correspondence Unit.

1. When an authorized caller (or an unauthorized caller on plans with 26 or more participants) requests a copy of a previously-issued application acknowledgement letter, 835, 1132, 1520, 2002, or 4577 determination letter, or the caller states a correction to a determination letter is needed, advise the caller to send the request

either by:

EEFAX 855-224-1311

OR mail

Regular Postal Delivery
Internal Revenue Service
Room 5-120
PO Box 2508
Cincinnati, OH 45201
Attn: Manager, EP Correspondence

Express and Overnight Delivery
Internal Revenue Service
Room 4024
550 Main Street
Cincinnati, OH 45202
Attn: Manager, EP Correspondence

REMINDER: If the caller claims never to have received the determination letter on a recently-closed case (within the last six months), refer to IRM 21.3.8.5.1.3.3, "Status of Pending EP Determination/Application Requests."